

SENATE BILL 3109

By Marrero B

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 5, relative to real estate sold for  
delinquent taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-2504, is amended by adding  
the following language as a new subsection (f):

(f) If a suit is filed by the owner of real property to recover land from the  
delinquent tax sale purchaser under this section to invalidate a tax title due to procedural  
irregularities in connection with the tax sale, including failure to properly notify the owner  
of the real property of the impending tax sale, the owner of the real property is not  
entitled to collect damages from the delinquent tax sale purchaser if the damages  
alleged were due to improvements made to the property by the delinquent tax sale  
purchaser following the purchase of the property and the improvements increased the  
fair market value of the property.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring  
it.